

Erika L. Colangelo

ASSOCIATE
she / her / hers

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Erika Colangelo is a tax litigator who represents individuals and businesses in all stages of dispute and controversy with the federal, state, and local taxing authorities. Prior to launching her career in tax, Erika was a civil litigator for the City of New York, where she frequently appeared in New York Supreme Court and conducted and defended depositions. Erika leverages her strong foundation in civil litigation to advocate for her clients at all stages of audit and exam, and if a successful resolution is not reached, in Court.

Erika has successfully represented taxpayers in numerous tax matters, including:

- Substantiation audits
- Responsible person assessments involving trust fund taxes
- Refund claims
- Federal and state voluntary disclosures
- Penalty abatements
- Negotiating collection alternatives such as payment plans, offers in compromise, and currently not collectible status

As of lately, Erika is particularly interested in the new complex partnership audit rules under the Bipartisan Budget Act and issues regarding syndicated conservation easements.

Erika also actively seeks out opportunities to conduct pro bono tax work for low-income taxpayers who would otherwise face the Internal Revenue Service, unrepresented. She takes pride in assisting individuals as they navigate the complex tax system.

Erika is an active member of the Suffolk County Bar Association, where she serves as Co-Chair of the Taxation Law Committee.

Education

- Hunter College (B.A., 2016)
- City University of New York School of Law (J.D., 2019)

Capabilities

- Tax
- Tax Controversy & Litigation

Bar Admissions

- New York

Court Admissions

- U.S. Tax Court

Memberships

- Suffolk County Bar Association, Taxation Committee, Co-Chair

Recognition

- Named one of *Best Lawyers: Ones to Watch® in America* in
 - Litigation and Controversy - Tax, 2026
 - Tax Law, 2024-2026
- Columbian Lawyers First Judicial Department Scholarship Recipient, 2017
- Federal Bar Association Fellow, 2017

Polsinelli BitBlog

October 31, 2022

The IRS expands crypto guidance to include “NFTs” and other “Digital Assets,” ahead of the 2022 filing season

The Internal Revenue Service (IRS) was one of the first United States regulators to provide guidance on the tax treatment of virtual currencies such as Bitcoin. Starting back in 2014 with its release of Internal Revenue Bulletin: 2014-16, the...

Publications

July 14, 2025

The “One Big, Beautiful Bill” — What You Need to Know

September 15, 2023

IRS Says: New Goal is to Restore Fairness by Using Tax Dollars to Audit More Millionaires, Partnerships and Large Corporations

April 18, 2023

Beware, the IRS is Coming: More IRS Audits to Focus on High-Net Worth Individuals and Passthrough Entities

March 10, 2023

Major Win For Taxpayers: SCOTUS Limits FBAR Penalties to Per Report Not Per Financial Account

January 11, 2023

\$1.7 Trillion Spending Bill Drops the Hammer on Conservation Easements

December 20, 2022

The IRS is Not Backing Down: Proposed Regulations Issued Regarding Abusive Tax Shelters Including Certain Syndicated Conservation Easement Transactions

November 16, 2022

Big Win for Investors Facing Listed Transaction Penalties for Conservation Easements

November 10, 2022

SCOTUS Could Vacate Conservation Easement Regulations

October 31, 2022

The IRS expands crypto guidance to include “NFTs” and other “Digital Assets,” ahead of the 2022 filing season

Co-Author, Polsinelli Bit Blog

August 30, 2022

IRS Announces Relief From Penalties On Some 2019 And 2020 Tax Returns